

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: David Bruce Legate  
DOCKET NO.: 05-00479.001-R-1  
PARCEL NO.: 18-07-281-010

The parties of record before the Property Tax Appeal Board are David Bruce Legate, the appellant, and the Henry County Board of Review.

The subject property consists of a vacant lot containing approximately 13,068 square feet. The subject is located in Cambridge, Cambridge Township, Henry County.

The appellant submitted evidence to the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant indicated on his appeal form that a portion of the subject was purchased in April 2002 for \$1,500 and another portion was purchased in May 2005 for another \$1,500. The appellant indicated the sales did not involve a realtor and that to his knowledge, the property was not advertised for sale. The appellant submitted a copy of a deed, but no documentation of the sales, such as a sales contract, RESPA statement, Real Estate Transfer Declaration or settlement statement. The appellant also indicated the subject lot slopes to the rear and would need a lot of fill dirt for an appropriate homesite. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$970.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$1,870 or \$0.14 per square foot was disclosed. The subject has an estimated market value of \$5,636 or \$0.43 per square foot, as reflected by its assessment and Henry County's 2005 three-year median level of assessments of 33.18%.

In support of the subject's estimated market value, the board of review submitted the subject's property record card, several

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Henry County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	1,870
IMPR.:	\$	0
TOTAL:	\$	1,870

Subject only to the State multiplier as applicable.

aerial photographs, a chart describing two comparable lot sales, copies of two Real Estate Transfer Declarations for the sales and a letter prepared by the clerk of the board of review.

The board of review's letter discussed the appellant's purchase of parts of several lots in 2002 and 2005, which were combined into parcel 18-07-281-010 in 2005 at the request of the appellant. The letter reiterates the appellant's admission that the sales were not advertised on the open market. The comparable lot sales submitted by the board of review are located two to six blocks from the subject and contain 7,670 and 9,672 square feet of land area. The comparables sold in June 2004 and May 2005 for prices of \$5,000 and \$6,000 or \$0.62 and \$0.65 per square foot. The comparables have land assessments of \$2,431 and \$4,440 or \$0.25 and \$0.58 per square foot. The board of review's letter noted the subject is larger than both comparables, but is assessed lower on a square foot basis. The board of review acknowledged dirt would need to be moved to build on the subject site. Based on this evidence the board of review requested the subject's total assessment be confirmed.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted. The appellant argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

The Board finds the appellant's petition indicated two sales of the subject in 2002 and 2005, but neither sale was advertised nor was the subject sold through a realtor. The appellant submitted no documentation of these sales, or any evidence that they were arm's length transactions. The Board gave no weight to the appellant's evidence of these sales of the subject because no documentation was submitted that could have confirmed the sales were arm's length transactions and thus representative of the market. The Board finds the board of review's evidence indicated parts of several lots were involved in the sales of the subject and that the appellant requested a combination of the lots into the subject's current parcel number in 2005. The board of review also submitted evidence of two sales of vacant lots located in the subject's neighborhood. The comparables sold in 2004 and 2005 for prices of \$5,000 and \$6,000 or \$0.62 and \$0.65 per square foot. The subject's estimated market value of \$5,636 or \$0.43 per square foot as reflected by its assessment is lower

than both comparables submitted by the board of review. The Board further finds the board of review submitted land assessment information on the two comparable sales demonstrating the comparables had land assessments of \$2,431 and \$4,440 or \$0.25 and \$0.58 per square foot. The subject's land assessment of \$0.14 per square foot is supported by these properties.

In conclusion, the Board finds the appellant has failed to demonstrate overvaluation by a preponderance of the evidence. Therefore, the Board finds the subject property's assessment as established by the board of review is correct and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the

session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.